

# THE 16<sup>TH</sup> ANNUAL STEP INTERNATIONAL TAX AND ESTATE PLANNING FORUM

2024 Global Odyssey

13-14 June 2024, Terranea Resort, Rancho Palos Verdes, CA, USA

STEP  
Los Angeles  
ADVISING FAMILIES ACROSS GENERATIONS

## CONFERENCE AGENDA

### DAY ONE – THURSDAY (June 13<sup>th</sup>, 2024)

7:00 am **BREAKFAST & EXHIBITS**

8:30 am **OPENING REMARKS:**  
**Paul Sczudlo**, TEP, *Withers Bergman LLP*, Los Angeles

8:45 am **Panel 1: International Reporting, Compliance & Enforcement**  
**Description:** With increased IRS audit initiatives against high-net-worth taxpayers, its laser-sharp focus on international tax compliance, and the advent this year of the Corporate Transparency Act (CTA), international reporting, compliance and enforcement, including transnational corruption and sanctions enforcement remain key issues for thoughtful cross-border planning. Returning STEP LA speakers Bruce Zagaris and AnnaLou Tirol promise a tour de force review of recent developments, governmental initiatives and enforcement efforts in these key areas.  
**Panelists:** **Bruce Zagaris**, TEP, *Berliner Corcoran & Rowe LLP*, Washington D.C.  
**AnnaLou Tirol**, *O'Melveny*, Washington D.C.

10:00 am **NETWORKING BREAK**

10:30 am **Panel 2: Globetrotting Estate Planning Case Study**  
**Description:** *Lighting Round: Where in the World is Carmen San Diego (or What Happens to Your Careful Planning When A Client Makes An Unexpected Move)?* This fast-paced panel will look at a common planning technique from each of Japan, Columbia, England and the United States and the tax and succession treatment of those techniques in the other covered jurisdictions.  
**Panelists:** **Laura Zwicker**, TEP, *Greenberg Glusker LLP*, Los Angeles  
**Patrick Harney**, TEP, *Mishcon*, London  
**Hitomi Sakai**, TEP, *City-Yuwa Partners*, Tokyo  
**Paula Camacho**, TEP, *Brigard Urrutia*, Colombia

11:30 am **Panel 3: Pied-à-Terre Somewhere**  
**Panel Chair:** **Pamela Drucker**, TEP, *Armanino LLP*, Los Angeles  
**Description:** Global families often have or want homes in multiple countries. Purchasing a home - whether a main abode in the country of residence, a weekend get-away cottage, a family vacation compound, or rental property - is often driven by personal rather than business considerations. Cross-border acquisitions, however, require attention to the business considerations as well. Managing and maintaining property from afar can be challenging. Privacy and security often are significant concerns. This panel of knowledgeable experts will provide insight into the planning considerations for residence purchases in their respective countries.  
**Panelists:** **Michael Karlin**, TEP, *Karlin & Peebles LLP*, Los Angeles  
**Patrick Harney**, TEP, *Mishcon*, London  
**Sonia Velasco**, TEP, *Cuatrecasas*, Barcelona  
**Hanna Marais**, *Legato Trust & Fiduciary Services*, Johannesburg

12:30 pm **LUNCH – Catalina Lawn & Terrace**

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2:00 pm

## **Panel 4: Pre-Immigration Planning**

**Panel Chair:** **Thomas Giordano-Lascari**, TEP, *Greenberg Glusker LLP*, Los Angeles (STEP Los Angeles Chair)

**Description:** This panel of experts will discuss common pre-residency planning techniques for families moving into the United States, Japan, and the United Kingdom. The experts will consider income, inheritance, transfer and other tax considerations that arise by virtue of residency or domicile, as the case may be, in their respective jurisdictions and structures that might be implemented to minimize that tax exposure, including the use of trusts, foundations, insurance wrappers and the like.

**Panelists:** **Patrick Harney**, TEP, *Mishcon*, London

**Hitomi Sakai**, TEP, *City-Yuwa Partners*, Tokyo

**Michael Karlin**, TEP, *Karlin & Peebles LLP*, Los Angeles

3:00 pm

## **Panel 5: Cross-Border Estate Administration**

**Description:** More and more high-net-worth families hold residences, investments and other assets around the world in a number of countries, as well as having family members located in different jurisdictions. When a family member passes away with such multi-jurisdictional families and holdings, difficult issues of estate administration inevitably can arise. This international panel of experts will consider the variety of issues that can arise in such situations, as well as advise on advanced, pre-mortem (as well as post-mortem) estate and inheritance tax and other planning (including the use of applicable treaties) in order to smooth the task of post-mortem, international estate administration.

**Panelists:** **Anthony Partridge**, TEP, *Ogier*, Cayman Islands

**Helen Cheng**, TEP, *Withersworldwide*, San Diego

**Michael Khayat**, *Arkwood*, Paris

**Richard Niedermayer**, TEP, *Stewart McKelvey*, Halifax

4:00 pm

## **NETWORKING BREAK**

4:30 pm

## **Panel 6: International Divorce and Child Custody Considerations**

**Description:** Families are often far-flung and international issues can arise when marriages go awry. Our expert panel will address the unique considerations that can arise when the partners in a dissolving marriage involve cross-border relationships and factors for the couple and their minor children.

**Panelists:** **Larry Ginsberg**, *Harris Ginsberg LLP*, Los Angeles

**Caroline Holley**, TEP, *Farrer & Co*, London

**Paula Camacho**, TEP, *Brigard Urrutia*, Colombia

5:30 – 7:00 pm **RECEPTION (DINNER ON YOUR OWN) – Cove Terrace**

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## DAY TWO – FRIDAY (June 14<sup>th</sup>, 2024)

8:00 am **BREAKFAST & EXHIBITS**

8:45 am **OPENING REMARKS:**  
**Thomas Giordano-Lascari**, TEP, *Greenberg Glusker LLP*, Los Angeles (STEP Los Angeles Chair)

9:00 am **Panel 7: International Estates and Trusts Controversies**  
**Description:** Handling estate and trust disputes is never simple, but the process can be much more complicated when disputes are international in scope and touch on two or more jurisdictions. With the increasing number of global families, the frequency of international disputes is growing. This panel of accomplished trusts and estates controversy lawyers will review the unique issues that often must be addressed in order to handle such disputes efficiently and effectively while at the same time sharing their stories from the international litigation trenches.  
**Panel Chair:** **Scott Rahn**, TEP, *RMO LLP*, Los Angeles  
**Panelists:** **Anthony Partridge**, TEP, *Ogier*, Cayman Islands  
**Steven Kempster**, TEP, *Withersworldwide*, London

10:00 am **Panel 8: International Charitable Planning**  
**Description:** As the world becomes increasingly global, individuals and foundations may want to support charitable causes outside of their home jurisdictions. However, there are numerous tax and operational issues to consider when planning cross-border charitable donations. This international panel of experts will discuss rules and restrictions relating to international charitable giving, as well as best practices to consider.  
**Panelists:** **Helen Cheng**, TEP, *Withersworldwide*, San Diego  
**Michael Khayat**, *Arkwood*, Paris  
**Richard Niedermayer**, TEP, *Stewart McKelvey*, Halifax

11:00 am **NETWORKING BREAK – Boxed Lunch Available**

11:25 am **Panel 9: A Well-Settled Trust for Unsettled Times**  
**Description:** The world is rife with problems: Wars, global warming, terrorism, contentious beneficiary and creditor claims, nonrecognition of and attacks (or onerous taxation) of trusts, and economic and personal insecurity, to name a few. Still, a well-settled, thoughtfully drafted and administered trust remains one of the best-known mechanisms for preserving wealth for generations, preserving privacy, and providing for its intergenerational transfer consistent with the grantor's wishes. This international panel of expert trust officers reviews considerations regarding where to locate trusts and how to structure, fund and administer trusts to minimize and surmount the vexing plethora of challenges trusts face in our modern age in order to address their settlors' personal and eleemosynary objectives for the future preservation, deployment and enjoyment of their personal wealth.  
**Panelists:** **Sarajane Kempster**, *Royal Bank of Canada*, Jersey  
**David A. Warren**, *Bridgeford Trust Company*, South Dakota  
**Hanna Marais**, *Legato Trust & Fiduciary Services*, Johannesburg  
**Michael Karlin**, TEP, *Karlin & Peebles LLP*, Los Angeles





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12:30 pm

## **Panel 10: International Planning for Social Media Influencers, Entertainers & Athletes**

**Description:** Planning for the global income, activities, wealth and investments of media talent – entertainers, athletes and social media influencers requires specialized knowledge and experience in advising such talent. Talent’s activities can have broad-reaching, global impact in a manner which, depending on the factual underpinnings of the events or transactions, can make identifying the taxing nexus difficult – if not a matter of dispute between talent and the tax authorities. The more recent advent of social media influencers can leave their treatment in even greater uncertainty. This panel of knowledgeable experts will endeavor to bring greater clarity to cross-border planning issues for talent.

**Panelists:** **Paul Sczudlo**, TEP, *Withers Bergman LLP*, Los Angeles

**Sonia Velasco**, TEP, *Cuatrecasas*, Barcelona

**Jack Bernstein**, TEP, *Aird Berlis*, Toronto

1:30 pm

## **CLOSING REMARKS**

**Pamela Drucker**, TEP, *Armanino LLP*, Los Angeles